Revenue (1949) Department.

SERIES.

G.O. No. 207

Dated 10-2-49

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Memo	23973N/49-1 Rev		11.5.49				
E.N.	47539	N/49-3	29.11.49				
MS	1246	Rev	6-4-50				
"	2316		4.9.51				

GOVERNMENT OF MADRAS

ABSTRACT

TAX - The Madras General Sales Tax (Turnover and Amentment) Rules, 1939 - Amendment to rule 18 - Notification - Published.

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REVENUE DEPARTMENT

G.O. Ms. No. 307 Dated the 10th February 1949

Read the following:

Endorsement No. 19246-N/48-1, Revenue, dated 9th April 1948.
Reference from the Board of Revenue, No.T.6397-A/48-1, dated the 2nd August 1948.
Reference from the Board of Revenue, No.T.6397-A/48-2, dated 5th August 1948.
Memorandum No. 19246-N/48-2, Revenue dated 3rd September 1948.
Reference from the Board of Revenue, No.T.6397-A/48-4, dated 17th September 1948.
Reference from the Board of Revenue, No.T.6397-A/48-6, dated 8th November 1948.

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O R D E R:

The appended notification will be published in the Fort St. George Gazette.

(By Order of His Excellency the Governor)

V.K. Rao.
Deputy Secretary to Governm

To
The Board of Revenue.
The Superintendent, Government Press, for publication of notification.
The Deputy Commissioner of Commercial Taxes.
The all commercial Tax Officers (with copies to Deputy Commercial Tax Officers and Assistant Commercial Tax Officers)
The Legal Department.
The Public Works (Information and Publicity) Department.

APPENDIX

In exercise of the powers conferred by section 3, subsedtion (4) and (5) of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras hereby makes the following amendment to the Madras General Sales Tax (Turnover and Assessment) Rules, 1939 (published with Revenue Department Notification No. 818, dated the 12th September 1939, at pages 1-5 of the extraordinary issue of the Fort St. George, dated the 15th September 1939, as subsequently amended).

AMENDMENT.

In rule 18 of the said rules, after sub-rule (3), the following sub-rule shall be inserted, namely:-

"3-A). If any such manufacturer submits the statement referred to in sub-rule (3) after the last day of the month or if he omits to furnish therein any of the particulars required sub-rule, the Commercial Tax Officer of the district

concerned may, in his discretion, after making such enquiry as he considers necessary, condone the delay or omission or both:-

Provided that such manufacturer has maintained a true and correct account of his business showing all the particulars required by sub-rule (3).

/True Copy/

Office Assistant

SP/14.8.

Madras Record Office.

17-8.